



WHEELER • WOLFENDEN • DWARES

Certified Public Accountants

December 4, 2007

To the Board of Trustees
Delaware Agricultural Lands Preservation Foundation
Dover, Delaware

In planning and performing our audit of the Delaware Agricultural Lands Preservation Foundation (the "Foundation") for the year ended June 30, 2007, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

During our audit, we updated prior years comments and recommendations that were opportunities for strengthening internal control and operating efficiency. We did not become aware of any matters this year. This letter does not affect our report dated December 4, 2007 on the financial statements of the Foundation.

The matters noted are only those that came to our attention and, had our procedures for internal control related matters been more extensive, other matters might have been noted. Also, the functioning of the internal control was assessed at a point in time, and no assurances can be drawn that the internal control is functioning or will continue to function beyond the point in time at which it was assessed. No opinion is being expressed regarding the internal control taken as a whole.

CURRENT YEAR COMMENTS AND RECOMMENDATIONS

None.

STATUS OF PRIOR YEAR COMMENTS AND RECOMMENDATIONS

Finding - Policies and Procedures

Status

Delaware Agricultural Lands Preservation Foundation has adopted policies and procedures regarding the recording, processing, summarizing, and reporting of revenues, receivables, and receipts; expenditures; and payroll and related liabilities, therefore this finding is no longer applicable.

Finding - Deposits Not Made Daily

Status

Delaware Agricultural Lands Preservation Foundation is now making deposits daily when \$100 or more is collected. The Foundation is also making at the minimum weekly deposits, therefore this finding is no longer applicable.

Finding - Monthly Reconciliation

Status

Delaware Agricultural Lands Preservation Foundation is now completing monthly bank reconciliations which are signed by the preparer. These reconciliations are also reviewed and signed by a supervisor; therefore this finding is no longer applicable.

These comments and recommendations are intended solely for the information and use of the Foundation's Board of Trustees and management, Department of Agriculture, Office of the Governor, Office of Controller General, Office of Attorney General, Office of Management and Budget, and Department of Finance and is not intended to be and should not be used by anyone other than these specified parties. However, under 29 Del. C., section 10002(c), this report is public record and its distribution is not limited.

Sincerely,

/s/Wheeler, Wolfenden & Dwares, PA

Wheeler, Wolfenden & Dwares, P.A.